

**Enrolled Memorandum of the Meeting
Study Session/Meeting
Twenty-Eighth Town Council of Highland
Monday, October 21, 2019**

The Twenty-Eighth Town Council of the Town of Highland, Lake County, Indiana met in a study session on **Monday, October 21, 2019** at 6:34 O'clock P.M., in the regular place, the meeting chambers of the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

Silent Roll Call: Councilors Bernie Zemen, Konnie Kuiper, Dan Vassar, Mark Herak and Steve Wagner were present. The Clerk-Treasurer, Michael W. Griffin, was present to memorialize the proceedings. A quorum was attained.

Officials Present: Rhett L. Tauber, Town Attorney; and Kathy DeGuilio-Fox, Redevelopment Director were also present.

Additional Officials Present: Ed Dabrowski, IT Consultant (Contract) was present.

Guests: Robin Carlascio of the Idea Factory, was also present.

General Substance of Matters Discussed.

1. *Discussed the Enrolled Agenda for Monday, October 28.* The Town Clerk-Treasurer reviewed with the Town Council the listed matters for its consideration at its Monday, October 28, 2019 Plenary business meeting. It was noted that the final adoption hearings would be in order for the FY 2020 budget.

It was further noted that owing to the Clerk-Treasurer taking Friday, October 25, 2019 as a personal day, pursuant to Section 2.05.090(F) of the Highland Municipal Code, a filing deadline of end of business Wednesday, October 23, 2019 was established for matters to make the published Agenda for Monday, October 28.

2. *Review and Reconciliation of Proposed Budgets FY 2020.* The Clerk-Treasurer reviewed with the Town Council the notices posted or published on the Gateway Portal for the Civil Town, the Sanitary District and the Waterworks District.

The Clerk-Treasurer also indicated that as proposed, the budget was \$399,921 over the maximum levy. The Sanitary District is \$447,395 over the maximum levy as proposed.

The Clerk-Treasurer noted that these would be reduced at time of adoption or closed by action of the Department of Local Government Finance.

The Clerk-Treasurer also reviewed the estimated circuit breaker credit losses to property tax revenue for 2020. It was noted that for the civil government budgets subject to the maximum levy controls, excluding the cumulative capital development fund, is **\$1,115,783**.

The Clerk-Treasurer stated that the policy objective for the Town Council was the try to balance to the maximum levy, knowing that the remains significant revenue losses due to circuit breaker. Allowing for the following modifications, the budget was funded at approximately \$244,000 over the maximum levy limitations. The following modifications were noted:

- Reduction in the FY 2019 budget in the Corporation General Fund \$100,000.

- Adjust the budgeted health insurance lines from the 10% to 8%, to align with the actual increase in premiums, providing a reduction of \$31,734.
- Modify the Excise, F.I.T, and CVET revenue estimates upward netting \$24,348.

The Town Council President offered that at least he hoped that they would work toward balance within the maximum levy.

The Clerk-Treasurer also noted that the estimate of circuit breaker losses to the Sanitary District Operating Fund would exceed the maximum levy allowed for the fund.

Councilor Vassar and the Town Council discussed the fact that the reserves were part of *long-term planning* for the issue of the circuit breaker losses.

FY 2020 Town of Highland Budget Executive Summary:				
Corporation General Fund	2017	2018	2019	2020
Department or Office	Adopted/Final	FINAL	ADOPTED	PROPOSED
Clerk-Treasurer	\$213,739	\$247,126	\$258,276	\$266,168
Town Council	\$239,121	\$239,501	\$239,501	\$239,221
Fire Dept	\$426,629	\$421,744	\$404,630	\$426,368
Police Dept.	\$5,119,482	\$5,270,837	\$5,457,992	\$5,738,986
Plan Commission	\$71,413	\$70,955	\$71,413	\$71,413
ABZA	\$26,535	\$26,409	\$22,719	\$22,719
Building & Inspection	\$366,691	\$343,869	\$356,648	\$373,631
Town Hall & Monuments	\$44,925	\$44,925	\$30,125	\$30,125
Services/Works Brd.	\$793,010	\$798,335	\$778,458	\$794,329
CEMAVIP	\$19,900	\$19,900	\$19,900	\$19,900
General Fund Total	\$7,321,445	\$7,483,601	\$7,381,386	\$7,716,692
Park Genl Fund	\$2,273,000	\$2,325,812	\$2,481,918	\$2,424,000
Police Pension Fund	\$830,004	\$843,871	\$844,934	\$899,848
Redevelopment General Fund	\$238,352	\$247,263	\$256,483	\$267,817
Redevelopment Capital Fund	\$1,069,506	\$187,234	\$2,236,684	\$0
Motor Vehicle Highway Fund				
Department or Office				
Administration Department		\$189,853	\$172,941	\$173,250
Reconstruction & Maintenance Department		\$1,022,757	\$1,053,624	\$1,116,127
MVH Fund Total	\$993,379	\$1,212,610	\$1,226,565	\$1,289,377
LRS Fund	\$281,733	\$374,201	\$411,724	\$411,724
CCI Fund	\$90,000	\$90,000	\$115,000	\$115,000
Park Bonds & Lease Fund EXEMPT	\$189,024	\$0	\$0	\$0
Park Bonds & Lease Fund	\$1,316,368	\$1,449,188	\$1,439,938	\$1,432,488
Corporation Bonds Fund	\$2,210,289	\$2,154,267	\$1,482,648	\$1,050,642
ECON DEV LIT FUND	\$570,000	\$600,000	\$600,000	\$600,000
MCCD Fund	\$363,247	\$370,645	\$489,043	\$595,657
Law Enfrmnt Cont' Ed	\$45,500	\$45,500	\$45,500	\$45,500
Park/VIPS Public Safety Fund	\$6,000	\$6,000	\$6,000	\$6,000
Solid Wst Mngmnt Grant Fund	\$177,300	\$170,000	\$171,825	\$192,725
Redevelopment Bond & Int	\$243,268	\$239,068	\$234,868	\$230,668
PUBLIC SAFETY LIT FUND	\$463,309	\$320,000	\$476,950	\$500,000
IT and Communications Fund	\$217,420	\$218,020	\$201,663	\$211,766
Special Events Non Reverting Fund	\$75,037	\$70,531	\$91,431	\$85,256
Cardinal Campus Allocation Fund	\$0	\$0	\$0	\$347,375
	\$18,974,181	\$18,407,811	\$20,194,560	\$18,075,160

FY 2020 Sanitary District of Highland Executive Summary:				
Sanitary District	2017	2018	2019	2020
		FINAL	ADOPTED	PROPOSED
Sanitary District Operating Fund				
Departments				
Operating & Admin Department	\$191,049	\$191,283	\$162,912	\$139,802
Sanitation Solid Waste Department	\$2,028,492	\$2,110,361	\$2,206,579	\$2,539,818
Sanitary District Oper Fund Total	\$2,219,541	\$2,301,644	\$2,369,491	\$2,679,620
Sanitary District Bond & Interest Fund	\$1,392,124	\$2,198,058	\$2,516,521	\$2,353,859
Sanitary District Bond & Interest Fund Exempt	\$320,245	\$235,471	\$153,658	\$0
Totals:	\$3,931,910	\$4,735,173	\$5,039,670	\$5,033,479

FY 2020 Waterworks District of Highland Executive Summary:				
Waterworks District	2017	2018	2019	2020
			ADOPTED	PROPOSED
Waterworks District Bond & Interest Fund	\$162,776	\$159,864	\$151,952	\$144,196
Totals:	\$162,776	\$159,864	\$151,952	\$144,196

There was no further discussion.

3. *Discussion of the Town-wide Deductible Policy.* The Clerk-Treasurer discussed a provision in a document styled Strategic Plan, in which the Town's former policy would be to fund the claims in excess of \$2,500 of any insurance covered incident. It was noted that this might be a challenge to fund. A discussion should be considered regarding the amount of the deductible for the property and casualty policies as well as the multi-peril insurance policy bundle. It was noted that the current deductible for most plans is \$10,000.

There being no further business necessary or desired to be discussed by the Town Council, the regular study session of the Town Council of **Monday, October 21, 2019**, was adjourned at 7:04 o'clock p.m.

Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer